

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Shelby Eastern Schools (7285)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$4,389,348	\$4,289,053	\$4,196,168	\$3,689,376	-4.3%	-12.1%
Group Health Insurance	222	\$833,257	\$746,231	\$902,591	\$840,916	0.2%	-6.8%
Non - Certified Salaries	120	\$282,525	\$315,618	\$292,836	\$276,997	-0.5%	-5.4%
Social Security Certified	212	\$324,042	\$316,857	\$308,596	\$269,908	-4.5%	-12.5%
Teacher Retirement Fund, After 7-1-95	216	\$225,371	\$305,757	\$269,905	\$234,984	1.0%	-12.9%
Instruction Services	311	\$284,149	\$221,918	\$220,652	\$226,007	-5.6%	2.4%
Nonlicensed Employees	136	\$63,620	\$68,118	\$61,254	\$67,746	1.6%	10.6%
Textbooks	630	\$178,300	\$105,965	\$73,035	\$65,940	-22.0%	-9.7%
Teacher Retirement Fund - Optional Contributions	218	\$64,586	\$61,712	\$61,456	\$51,386	-5.6%	-16.4%
Operational Supplies	611	\$76,760	\$74,135	\$50,173	\$47,769	-11.2%	-4.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$68,638	\$73,797	\$53,356	\$43,213	-10.9%	-19.0%
Pre-2008 Object Code - Temporary Salaries	130	\$13,248	\$35,189	\$34,485	\$31,310	24.0%	-9.2%
Social Security Noncertified	211	\$27,203	\$29,480	\$27,230	\$26,223	-0.9%	-3.7%
Instructional Programs Improvement Services	312	\$29,476	\$16,750	\$20,414	\$23,522	-5.5%	15.2%
Stipends	131	\$0	\$0	\$2,800	\$13,800	NA	392.9%
Group Accident Insurance	223	\$15,751	\$13,144	\$13,819	\$12,065	-6.4%	-12.7%
Group Life Insurance	221	\$12,076	\$8,112	\$8,658	\$7,566	-11.0%	-12.6%
Travel	580	\$5,149	\$7,982	\$4,869	\$6,333	5.3%	30.1%
Other Purchased Services	593	\$2,542	\$2,335	\$1,659	\$3,414	7.6%	105.8%
Postage and Postage Machine Rental	532	\$8,267	\$7,948	\$6,449	\$2,834	-23.5%	-56.1%
Dues and Fees	810	\$225	\$0	\$1,907	\$1,819	68.6%	-4.6%
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$1,459	NA	NA
Gasoline and Lubricants	613	\$614	\$634	\$147	\$948	11.5%	547.3%
Repairs and Maintenance Services	430	\$1,181	\$552	\$999	\$784	-9.7%	-21.5%
Other Professional and Technical Services	319	\$0	\$5,885	\$4,220	\$405	NA	-90.4%
Other Supplies and Materials	615, 660 - 689	\$1,462	\$850	\$21	\$84	-51.1%	297.5%
Computer Hardware	741	\$2,899	\$944	\$0	\$0	-100.0%	NA
Public Employees Retirement Fund	214	\$48	\$42	\$0	\$0	-100.0%	NA
Equipment	730	\$0	\$0	\$5,772	\$0	NA	-100.0%
Severance/Early Retirement Pay	213	\$0	\$0	\$15,800	\$0	NA	-100.0%
Content	747	\$0	\$0	\$6,000	\$0	NA	-100.0%
Unemployment Insurance	230	\$13,172	\$1,489	\$0	\$0	-100.0%	NA
Rentals	440	\$841	\$986	\$0	\$0	-100.0%	NA
Periodicals	650	\$0	\$0	\$1,273	\$0	NA	-100.0%
Seldom or Non-Recurring Purchases	873	\$10,750	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$6,935,502	\$6,711,482	\$6,646,541	\$5,946,807	-3.8%	-10.5%
Student Instructional Support							

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Shelby Eastern Schools (7285)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Certified Salaries	110	\$591,663	\$622,303	\$604,245	\$567,357	-1.0%	-6.1%
Non - Certified Salaries	120	\$212,571	\$256,451	\$219,264	\$198,044	-1.8%	-9.7%
Group Health Insurance	222	\$159,950	\$155,898	\$176,049	\$156,488	-0.5%	-11.1%
Teacher Retirement Fund, After 7-1-95	216	\$41,879	\$51,320	\$56,469	\$58,504	8.7%	3.6%
Social Security Certified	212	\$43,920	\$46,110	\$44,801	\$41,924	-1.2%	-6.4%
Licensed Employees	135	\$0	\$0	\$0	\$24,900	NA	NA
Pupil Services	313	\$21,558	\$27,981	\$24,854	\$24,048	2.8%	-3.2%
Public Employees Retirement Fund	214	\$16,376	\$25,566	\$23,634	\$22,296	8.0%	-5.7%
Social Security Noncertified	211	\$15,445	\$18,413	\$15,738	\$16,136	1.1%	2.5%
Operational Supplies	611	\$7,302	\$12,291	\$9,620	\$11,002	10.8%	14.4%
Teacher Retirement Fund - Optional Contributions	218	\$7,527	\$8,639	\$7,975	\$8,132	2.0%	2.0%
Instructional Programs Improvement Services	312	\$2,293	\$0	\$1,663	\$2,610	3.3%	57.0%
Group Accident Insurance	223	\$2,914	\$2,546	\$2,663	\$2,561	-3.2%	-3.8%
Group Life Insurance	221	\$1,927	\$1,607	\$1,724	\$1,552	-5.3%	-10.0%
Dues and Fees	810	\$529	\$2,192	\$0	\$677	6.4%	NA
Travel	580	\$1,789	\$1,369	\$212	\$622	-23.2%	193.9%
Repairs and Maintenance Services	430	\$16,386	\$32,453	\$41,191	\$510	-58.0%	-98.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,801	\$5,292	\$1,937	\$306	-46.8%	-84.2%
Unemployment Insurance	230	\$0	\$0	\$7,208	\$0	NA	-100.0%
Food Purchases	614	\$217	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$1,148,047	\$1,270,430	\$1,239,247	\$1,137,669	-0.2%	-8.2%
Overhead and Operational							
Student Transportation Services	510	\$755,959	\$741,466	\$744,631	\$780,656	0.8%	4.8%
Non - Certified Salaries	120	\$799,596	\$749,371	\$670,881	\$687,256	-3.7%	2.4%
Food Purchases	614	\$351,021	\$347,797	\$267,228	\$291,858	-4.5%	9.2%
Light and Power - Other Than Heating and Cooling	625	\$156,280	\$213,814	\$78,191	\$262,142	13.8%	235.3%
Heating and Cooling for Buildings - Electricity	621	\$135,427	\$103,050	\$350,646	\$181,201	7.6%	-48.3%
Other Professional and Technical Services	319	\$117,430	\$128,758	\$117,327	\$143,146	5.1%	22.0%
Heating and Cooling for Buildings - Gas	622	\$128,375	\$98,031	\$123,205	\$140,926	2.4%	14.4%
Group Health Insurance	222	\$116,493	\$98,533	\$98,190	\$113,187	-0.7%	15.3%
Vehicles	731	\$140,712	\$0	\$0	\$112,368	-5.5%	NA
Certified Salaries	110	\$94,575	\$95,387	\$136,615	\$105,769	2.8%	-22.6%
Cleaning Services	420	\$0	\$54,547	\$106,794	\$103,494	NA	-3.1%
Insurance	520	\$61,264	\$71,885	\$96,562	\$91,094	10.4%	-5.7%
Content	747	\$111,299	\$55,340	\$62,954	\$80,432	-7.8%	27.8%
Workers Compensation Insurance	225	\$27,771	\$48,964	\$57,352	\$65,474	23.9%	14.2%
Repairs and Maintenance Services	430	\$67,488	\$70,970	\$73,822	\$62,104	-2.1%	-15.9%
Social Security Noncertified	211	\$66,012	\$63,078	\$55,785	\$55,389	-4.3%	-0.7%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Shelby Eastern Schools (7285)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Equipment	730	\$679	\$5,222	\$1,185	\$51,434	195.0%	4238.7%
Operational Supplies	611	\$100,092	\$121,362	\$41,678	\$42,958	-19.1%	3.1%
Other Supplies and Materials	615, 660 - 689	\$32,686	\$23,973	\$26,497	\$40,270	5.4%	52.0%
Water and Sewage	411	\$40,565	\$34,202	\$33,868	\$39,351	-0.8%	16.2%
Construction Services	450	\$87,740	\$65,262	\$61,693	\$39,209	-18.2%	-36.4%
Public Employees Retirement Fund	214	\$29,029	\$36,960	\$29,859	\$35,862	5.4%	20.1%
Pre-2008 Object Code - Temporary Salaries	130	\$62,559	\$67,042	\$46,837	\$31,130	-16.0%	-33.5%
Telephone	531	\$33,859	\$35,906	\$32,428	\$28,220	-4.5%	-13.0%
Gasoline and Lubricants	613	\$49,355	\$36,871	\$33,027	\$27,337	-13.7%	-17.2%
Severance/Early Retirement Pay	213	\$89,850	\$64,750	\$244,479	\$24,750	-27.6%	-89.9%
Board Member Compensation	115	\$9,905	\$11,725	\$14,245	\$12,040	5.0%	-15.5%
Advertising	540	\$3,439	\$2,006	\$4,852	\$10,678	32.7%	120.1%
Board of Education Services	318	\$7,784	\$6,852	\$11,891	\$10,193	7.0%	-14.3%
Social Security Certified	212	\$11,666	\$9,693	\$9,717	\$9,826	-4.2%	1.1%
Dues and Fees	810	\$9,237	\$14,445	\$8,231	\$9,640	1.1%	17.1%
Teacher Retirement Fund - Optional Contributions	218	\$16,698	\$9,144	\$3,080	\$6,795	-20.1%	120.6%
Removal of Refuse and Garbage	412	\$6,544	\$6,327	\$6,327	\$6,327	-0.8%	0.0%
Staff Services	314	\$11,563	\$2,643	\$3,074	\$6,135	-14.7%	99.6%
Travel	580	\$3,846	\$2,638	\$4,968	\$6,047	12.0%	21.7%
Connectivity	744	\$0	\$8,663	\$5,510	\$5,410	NA	-1.8%
Unemployment Insurance	230	\$0	\$1,618	\$4,382	\$3,561	NA	-18.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$0	\$3,173	NA	NA
Bank Service Charges	871	\$2,670	\$2,937	\$1,417	\$2,234	-4.4%	57.7%
Miscellaneous Objects	876 - 899	\$1,361	\$1,928	\$1,255	\$2,173	12.4%	73.1%
Postage and Postage Machine Rental	532	\$2,430	\$2,739	\$1,120	\$2,075	-3.9%	85.4%
Group Accident Insurance	223	\$1,926	\$1,335	\$1,159	\$1,480	-6.4%	27.7%
Printing and Binding	550	\$1,300	\$812	\$221	\$1,342	0.8%	506.6%
Official Bond Premiums	525	\$701	\$221	\$240	\$792	3.1%	230.1%
Seldom or Non-Recurring Purchases	873	\$2,014	\$622	\$0	\$459	-30.9%	NA
Overtime Salaries	140	\$1,494	\$634	\$261	\$404	-27.9%	54.7%
Group Life Insurance	221	\$1,521	\$1,109	\$2,057	\$384	-29.1%	-81.3%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$10,801	\$0	NA	-100.0%
Rentals	440	\$4,388	\$96	\$0	\$0	-100.0%	NA
Judgments Against the School Corporation	820	\$5,000	\$0	\$0	\$0	-100.0%	NA
Periodicals	650	\$100	\$0	\$0	\$0	-100.0%	NA
Late Payments	872	\$0	\$0	\$1	\$0	NA	-100.0%
Overhead and Operational Total		\$3,761,702	\$3,520,724	\$3,686,543	\$3,738,185	-0.2%	1.4%
Non Operational							

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Shelby Eastern Schools (7285)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Redemption of Principal	831	\$2,260,000	\$1,485,000	\$1,580,000	\$1,675,000	-7.2%	6.0%
Interest	832	\$1,496,084	\$1,157,112	\$1,100,050	\$1,043,651	-8.6%	-5.1%
Repairs and Maintenance Services	430	\$683,486	\$375,689	\$97,846	\$189,391	-27.4%	93.6%
Nonlicensed Employees	136	\$80,614	\$88,876	\$88,982	\$88,394	2.3%	-0.7%
Pre-2008 Object Code - Temporary Salaries	130	\$87,033	\$69,735	\$68,465	\$62,785	-7.8%	-8.3%
Rentals	440	\$76,439	\$61,564	\$48,821	\$46,599	-11.6%	-4.6%
Equipment	730	\$94,781	\$76,092	\$59,997	\$33,399	-23.0%	-44.3%
Other Professional and Technical Services	319	\$9,395	\$14,118	\$19,150	\$10,030	1.6%	-47.6%
Social Security Noncertified	211	\$6,167	\$7,196	\$7,040	\$6,997	3.2%	-0.6%
Teacher Retirement Fund, After 7-1-95	216	\$6,647	\$6,766	\$5,007	\$5,367	-5.2%	7.2%
Social Security Certified	212	\$6,658	\$5,335	\$5,238	\$4,803	-7.8%	-8.3%
Buildings	720	\$24,562	\$1,100	\$0	\$3,900	-36.9%	NA
Content	747	\$21,372	\$8,647	\$2,657	\$3,437	-36.7%	29.4%
Non - Certified Salaries	120	\$0	\$5,190	\$2,155	\$3,066	NA	42.3%
Operational Supplies	611	\$119	\$259	\$118	\$1,246	79.9%	959.8%
Construction Services	450	\$0	\$0	\$0	\$940	NA	NA
Food Purchases	614	\$0	\$0	\$0	\$417	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$709	\$696	\$497	\$327	-17.6%	-34.2%
Computer Hardware	741	\$146,339	\$5,183	\$0	\$0	-100.0%	NA
Wireless Equipment	743	\$324	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$5,000,729	\$3,368,557	\$3,086,022	\$3,179,747	-10.7%	3.0%
Grand Total		\$16,845,981	\$14,871,193	\$14,658,353	\$14,002,407	-4.5%	-4.5%